

County Schools Only

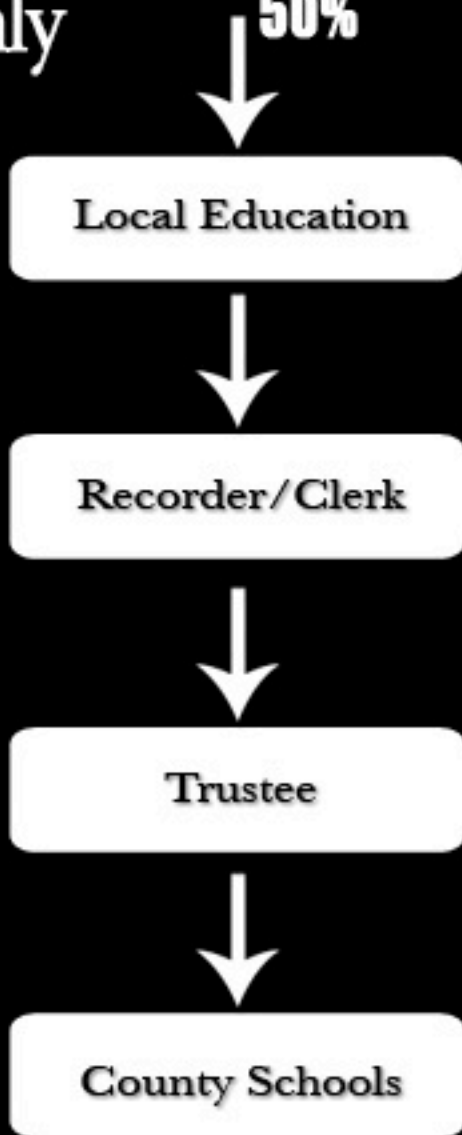
50%

Local Education

Recorder/Clerk

Trustee

County Schools



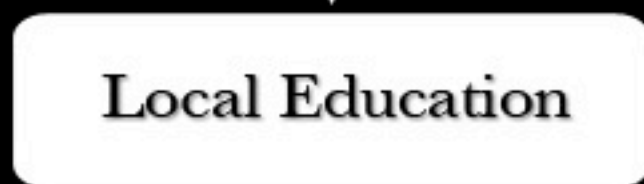
City Schools K-12

↓ 50%

Local Education

Recorder/Clerk

City Schools



City Schools K-6/K-8/K-9

50%

Local Education

Recorder/Clerk

Trustee

City Schools  
K-6/K-8/K-9

County Schools

# Allocation Among Systems K-6/8/9 and County System

## Due City School System

- The percentage that the 2013-2014 average daily attendance (ADA) of the students in the city school system is to the 2013-2014 ADA of public school students residing in the city who attend either the city school system or the county school system.

## Due to the County School System

- The remaining amount distributed to the county trustee for the county school system

## K-6/8/9 and County Schools

$$\begin{array}{r} \# \text{ city kids enrolled in City School System } '13-'14 \\ + \# \text{ city kids enrolled in County } '13-'14 \\ \hline \text{Total } \# \text{ city kids enrolled in City + County } '13-'14 \end{array}$$

$$\frac{\# \text{ city kids enrolled in City School System } '13-'14}{\text{Total } \# \text{ city kids enrolled in City + County } '13-'14} = \frac{\% \text{ city students}}{\text{attending city } '13-'14}$$

Total LBD monthly collections earmarked for education  
(50% of what was received from state in a given month)

x % of city students attending City Schools '13-'14

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Amount due to City Schools for month

Total LBD monthly collections earmarked for education  
(50% of what was received from state in a given month)

- Amount due to City Schools for month

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Amount due to County Schools for month

Special School District



Local Education



Recorder/Clerk



Trustee



Special School District



County Schools

# Allocation Among Systems

## Special School District and County System

### Due to Special School District

- The percentage the ADA of public school students residing in the city and attending the special school district is to the total ADA of city public school students who attend either the special school district or the county school system.

### Due to County School System

- The remaining amount distributed to the county trustee for the county school system



# Special School Districts

$$\begin{array}{r} \# \text{ city kids enrolled in Special School District} \\ + \# \text{ city kids enrolled in County} \\ \hline \text{Total } \# \text{ city kids enrolled in Special + County} \end{array}$$

$$\frac{\# \text{ city kids enrolled in Special School District}}{\text{Total } \# \text{ kids enrolled in Special + County}} = \begin{array}{l} \% \text{ city students} \\ \text{attending SSD} \end{array}$$

Total LBD monthly collections earmarked for education  
(50% of what was received from state in a given month)

$$\begin{array}{r} \times \# \text{ of city students attending Special School District} \\ \hline \text{Amount due to Special School District for month} \end{array}$$

$$\begin{array}{r} \text{Total} \\ - \text{Amount due to Special School District for month} \\ \hline \text{Amount due to County for month} \end{array}$$

Multiple Counties

↓ 50%

Local Education



Recorder/Clerk



Trustee

Trustee



County Schools

County Schools

# Allocation Among Systems Multiple Counties

## Due to County School Systems

Divided between the counties based on where the tax was collected and distributed to the county trustees for the county school systems

### **UPDATE:**

Department of Revenue will provide affected cities with report detailing collections by county.